

# W-8BEN-E-美國預扣稅及申報實益擁有人身分證明（實體）

W-8BEN-E表格必須準確填寫，不得塗改。

如果填寫有誤，請用新表格重新填寫。

請勿使用塗改液或任何其他塗改工具。

所有 W 表格均必須以英文填寫。

Form <b>W-8BEN-E</b> (Rev. April 2018) Department of the Treasury Internal Revenue Service		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) * For use by entities. Individuals must use Form W-8BEN. * Section references are to the Internal Revenue Code. * Information about Form W-8BEN-E and its separate instructions is at <a href="http://www.irs.gov/formw8bene">www.irs.gov/formw8bene</a> . * Give this form to the withholding agent or payer. Do not send to the IRS.		OMB No. 1545-1821					
<b>Do NOT use this form for:</b> - U.S. entity or U.S. citizen or resident - A foreign individual - A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) - A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) - Any person acting as an intermediary					<b>Instead use Form:</b> - W-9 - W-8BEN (Individual) or Form 8233 - W-8ECI - W-8IMY - W-8ECI or W-8EXP - W-8IMY				
<b>Part I Identification of Beneficial Owner</b>									
1 Name of organization that is the beneficial owner		2 Country of incorporation or organization							
3 Name of disregarded entity receiving the payment (if applicable, see instructions)									
4 Chapter 3 Status (entity type) (Must check one box only): <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation <input type="checkbox"/> International organization If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "Yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No									
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status). <input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.					<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territorial financial institution. Complete Part XVII. <input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFE. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.				
6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). City or town, state or province. Include postal code where appropriate. Country									
7 Mailing address (if different from above) City or town, state or province. Include postal code where appropriate. Country									
8 U.S. taxpayer identification number (TIN), if required		9a GIIN			b Foreign TIN				
10 Reference number(s) (see instructions)									
<b>Note:</b> Please complete remainder of the form including signing the form in Part XXX. For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 50089N Form <b>W-8BEN-E</b> (Rev. 4-2018)									

A. 請詳閱本節和相關指引，確保使用正確的W表格。

B. 第一部分（實益擁有人身分）（表格第1頁）

第1欄 實益擁有人實體全名

第2欄 公司或機構成立或組建的國家

第3欄 獲得款項的無行企業實體名稱（如適用）

第4欄 第3章身分（實體種類）（必須只勾選一個方格）

第5欄 第4章身分（FATCA身分）（實體種類）（必須只勾選一個方格）

第6欄 永久居住地址

在第一行填寫完整的街道地址，在第二行填寫城市或城鎮、州或省，包括郵政編碼，並於國家方格填寫「國家」。

請勿使用：

郵政信箱或代收地址

第三方名稱

金融機構的地址

美國地址

第7欄 郵寄地址必須填寫「國家」於國家方格內。

如果您的郵寄地址與永久居住地址不同，請填寫郵寄地址。

**注意：**如果填寫美國郵寄地址，必須書面說明使用美國郵寄地址的原因。如果填寫的國家與永久居住地所在國家不同，也必須書面說明原因。

第8欄 美國納稅人識別號碼(TIN)（如需要）

填寫僱主身分識別號碼(EIN)（如有）。

有效的僱主身分識別號碼應由9位數字組成。

僱主身分識別號碼不會：

(1) 含有數字以外的內容，

(2) 少於或超過9個數字，

(3) 含有9個相同的數字，或

(4) 含有9個順序排列的數字（無論升序還是降序）。

第9a欄 填寫您的全球中介機構識別號碼(GIIN)。

第9b欄 填寫您的外國納稅人識別號碼(Foreign TIN)（如有）。

如果沒有全球中介機構識別號碼，並且計劃馬上申請，或者您已經申請了全球中介機構識別號碼，請在全球中介機構識別號碼一欄填寫「Applied For」（已申請）。您必須在60天內向我們提供您的全球中介機構識別號碼。

第10欄 留空。

**注意：**有關誰是實益擁有人的進一步說明，請參閱 W-8BEN-E 指引。

## W-8BEN-E-美國預扣稅及申報實益擁有人身分證明（實體）

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**Part II Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
☐ Limited Branch (see instructions). ☐ Reporting Model 1 FFI. ☐ U.S. Branch.  
☐ Participating FFI. ☐ Reporting Model 2 FFI.

**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address). C

City or town, state or province. Include postal code where appropriate.

Country

**13** GIIN (if any)

- C. 第二部分（表格第2頁）**  
**獲得款項的無行企業實體或分公司**（僅當已取得全球中介機構識別號碼的外國金融機構之無行企業實體或分公司不屬外國金融機構所在的國家，才需填寫本節內容。）

**Part III Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

**14** I certify that (check all that apply): D

**a** ☐ The beneficial owner is a resident of \_\_\_\_\_ within the meaning of the income tax treaty between the United States and that country.

**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> Other (specify Article and paragraph): _____

**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

**15 Special rates and conditions** (if applicable—see instructions):  
The beneficial owner is claiming the provisions of Article and paragraph \_\_\_\_\_  
of the treaty identified on line 14a above to claim a \_\_\_\_\_ % rate of withholding on (specify type of income): \_\_\_\_\_  
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: \_\_\_\_\_

- D. 第三部分（申請稅務協定利益）（如適用）（只供第3章使用）**  
僅當您是協定國居民並有權申請稅務協定利益，即您收到源自美國的固定或可確定年度或定期(FDAP)收入（如股息）時，才需填寫本節內容。

**第14a欄** 勾選方格，並填寫居住「國家」。

**第14b欄或第14c欄** 勾選其中一個方格（如適用）。

**利益限制條款(LoB)** 勾選實體申請協定利益所依據的條款。

**第15欄** 特別稅率及條件（如適用，請參閱指引）

**注意：**如果您對是否合資格申請稅務協定利益存有疑問，我們建議您尋求獨立稅務意見。

## W-8BEN-E-美國預扣稅及申報實益擁有人身分證明（實體）

### E. 第四部分至第二十八部分

表格的餘下部分（第四部分至第二十八部分）包括您在第一部分第5欄勾選的第4章身分相關的具體證明。

就表格本部分而言，您只需填寫所適用的第4章身分證明。

5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

例子

#### 例子：

若實體選擇第一部分第5欄為「經認證視為合規的非註冊本地銀行」，實體必須填寫W-8BEN-E表格內的第五部分。

您將注意到，需要填寫的章節標題與第一部分第5欄所選擇的第4章身分（FATCA身分）相同，而第一部分第5欄亦載有需填寫章節的說明，即本例子中的第五部分。

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**Part V Certified Deemed-Compliant Nonregistering Local Bank**

18 ☐ I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; and
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

# W-8BEN-E-美國預扣稅及申報實益擁有人身分證明（實體）

Part XXIX

Substantial U.S. Owners of Passive NFFE

As required by Part XXVI, provide the name, address, and TIN of each substantial U.S. owner of the NFFE. Please see instructions for definition of substantial U.S. owner. If providing the form to an FFI treated as a reporting Model 1 FFI or reporting Model 2 FFI, an NFFE may also use this Part for reporting its controlling U.S. persons under an applicable IGA.

Name	Address	TIN
	F	

Part XXX

Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,
- The entity identified on line 1 of this form is not a U.S. person,
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.

I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.

Sign Here

1

2

3

Signature of individual authorized to sign for beneficial owner

Print Name

Date (MM-DD-YYYY)

4

☐ I certify that I have the capacity to sign for the entity identified on line 1 of this form.

Form W-8BEN-E (Rev. 4-2016)

F. 第二十九部分 被動非金融外國實體的實質美國擁有人（如第二十六部分已填寫或於適用時，才需填寫此部分。）  
請提供每名被動非金融外國實體的實質美國擁有人的姓名、地址及納稅人識別號碼。  
  
請參閱W-8BEN-E表格內的指引，以查看實質美國擁有人的定義。

G. 第三十部分（證明）（表格第8頁）  
您必須得到授權才可代表此表格第1欄指明的實體簽署。  
1. 請簽署表格。  
2. 請於簽署旁以正楷填寫您的姓名。  
3. 請以「月月 / 日日 / 年年年年」的格式填寫日期。  
4. 請於這裡勾選「本人證明本人有權代表此表格第 1 欄指明的實體簽署」。

注意：除非授權書特別註明代理人 / 律師可以簽署稅務文件或稅務表格（並提供或持有相關副本），或者提供國稅局2848表格，否則本表格不得通過授權書授權簽署。

滙豐不能提供任何稅務建議。  
如需有關建議，請諮詢獨立稅務顧問。

# W-8BEN-E- Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

A Form W-8BEN-E must be completed correctly without any alterations.

If you make a mistake, please start over using a new form.

Do not use liquid paper or any other correctional tool.

All W Forms must be completed in English.

Form <b>W-8BEN-E</b>		Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)		OMB No. 1545-1021
(Rev. April 2016) Department of the Treasury Internal Revenue Service		* For use by entities. Individuals must use Form W-8BEN. * Section references are to the Internal Revenue Code. * Information about Form W-8BEN-E and its separate instructions is at <a href="http://www.irs.gov/formw8ben-e">www.irs.gov/formw8ben-e</a> . * Give this form to the withholding agent or payer. Do not send to the IRS.		
<b>Do NOT use this form for:</b>				
• U.S. entity or U.S. citizen or resident <b>A</b> <span style="float: right;">W-9</span>				
• A foreign individual <span style="float: right;">W-8BEN (Individual) or Form 8233</span>				
• A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the U.S. (unless claiming treaty benefits) <span style="float: right;">W-8ECI</span>				
• A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see instructions for exceptions) <span style="float: right;">W-8IMY</span>				
• A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instructions for other exceptions) <span style="float: right;">W-8ECI or W-8EXP</span>				
• Any person acting as an intermediary <span style="float: right;">W-8IMY</span>				
<b>Part I Identification of Beneficial Owner</b>				
<b>1</b> Name of organization that is the beneficial owner <b>B</b>		<b>2</b> Country of incorporation or organization		
<b>3</b> Name of disregarded entity receiving the payment (if applicable, see instructions)				
<b>4</b> Chapter 3 Status (entity type) (Must check one box only):				
<input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership				
<input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government				
<input type="checkbox"/> Private foundation <input type="checkbox"/> International organization				
If you entered disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid making a treaty claim? If "yes" complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No				
<b>5</b> Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).				
<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).				
<input type="checkbox"/> Participating FFI.				
<input type="checkbox"/> Reporting Model 1 FFI.				
<input type="checkbox"/> Reporting Model 2 FFI.				
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.				
<input type="checkbox"/> Sponsored FFI. Complete Part IV.				
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<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.				
<input type="checkbox"/> Owner-documented FFI. Complete Part X.				
<input type="checkbox"/> Restricted distributor. Complete Part XI.				
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<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.				
<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.				
<input type="checkbox"/> 501(c) organization. Complete Part XXI.				
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<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.				
<input type="checkbox"/> Active NFFE. Complete Part XXV.				
<input type="checkbox"/> Passive NFFE. Complete Part XXVI.				
<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.				
<input type="checkbox"/> Direct reporting NFFE.				
<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.				
<input type="checkbox"/> Account that is not a financial account.				
<b>6</b> Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address).				
City or town, state or province. Include postal code where appropriate.				Country
<b>7</b> Mailing address (if different from above)				
City or town, state or province. Include postal code where appropriate.				Country
<b>8</b> U.S. taxpayer identification number (TIN), if required		<b>9a</b> GIIN		
		<b>b</b> Foreign TIN		
<b>10</b> Reference number(s) (see instructions)				
<b>Note:</b> Please complete remainder of the form including signing the form in Part XXX.				
For Paperwork Reduction Act Notice, see separate instructions.				
Cat. No. 59689N		Form <b>W-8BEN-E</b> (Rev. 4-2016)		

**A.** Please read this section and the associated instructions to ensure you are completing the correct W form.

## **B. PART I (Identification of Beneficial Owner) (Page 1 of form)**

**Line 1** Full name of organization that is the beneficial owner

**Line 2** Country of incorporation or organization

**Line 3** Name of disregarded entity receiving the payment (if applicable)

**Line 4** Chapter 3 Status (entity type) (Must check one box only)

**Line 5** Chapter 4 Status (FATCA status) (entity type) (Must check one box only)

### **Line 6 Permanent residence address**

Insert full street address on the first line, and the City or town, state or province including post code on the 2nd line, **and "Country" in the country box.**

DO NOT USE:

PO Box or C/O address

Name of a third party

Address at a Financial Institution

US address

**Line 7** Mailing address including "Country" in the country box

Insert mailing address only if different from the Permanent residence address.

**Note:** If a US mailing address is entered, a written explanation/reason for the US mailing address will be required. If the country differs to the country in the permanent residence address then a written explanation will be required.

### **Line 8 U.S. taxpayer identification number (TIN), if required**

Insert Employer Identification Number (EIN) if held.

A valid EIN will always be made up of 9 digits.

An EIN should not:

(1) contain something other than numbers,

(2) contain fewer than or more than nine digits,

(3) consist of nine of the same number, or

(4) consist of nine sequential numbers (whether ascending or descending order).

**Line 9a** Insert your Global Intermediary Identification Number (GIIN).

**9b** Insert your Foreign Tax Identification Number (Foreign TIN) if held.

If you do not have a GIIN and you intend to apply for one soon or you have already applied for a GIIN, please enter 'Applied For' in the space for the GIIN. You will have 60 days to provide your GIIN to us.

**Line 10** Leave blank.

**Note:** Please refer to the W-8BEN-E instructions for further guidance on who is the beneficial owner.



# W-8BEN-E- Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

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**Part II** **Disregarded Entity or Branch Receiving Payment.** (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

**11** Chapter 4 Status (FATCA status) of disregarded entity or branch receiving payment  
☐ Limited Branch (see instructions). ☐ Reporting Model 1 FFI. ☐ U.S. Branch.  
☐ Participating FFI. ☐ Reporting Model 2 FFI.

**12** Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address). C

City or town, state or province. Include postal code where appropriate.

Country

**13** GIIN (if any)

## C. PART II (Page 2 of Form)

**Disregarded Entity or Branch Receiving Payment** (Complete only if disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence.)

**Part III** **Claim of Tax Treaty Benefits** (if applicable). (For chapter 3 purposes only.)

**14** I certify that (check all that apply): D

**a** ☐ The beneficial owner is a resident of .....within the meaning of the income tax treaty between the United States and that country.

**b** ☐ The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> Other (specify Article and paragraph): .....

**c** ☐ The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

**15** **Special rates and conditions** (if applicable—see instructions):  
The beneficial owner is claiming the provisions of Article and paragraph .....  
of the treaty identified on line 14a above to claim a .....% rate of withholding on (specify type of income): .....  
Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: .....

## D. PART III (Claim of Tax Treaty Benefits) (if applicable) (For chapter 3 purposes only)

Only complete this section if you are a resident in a treaty country and entitled to claim tax treaty benefits, i.e. if you are receiving fixed or determinable, annual or periodical (FDAP) income, for example dividend payments, and the payment is from sources within the US.

**Line 14a** Tick the box and insert “Country” of residency.

**Line 14b OR 14c** Tick either box as applicable.

**Limitation on Benefit provisions (LoB)** Check the box the entity is claiming treaty benefits under.

**Line 15** Special rates and conditions (only if applicable—see instructions)

**Note:** If you have any queries regarding your eligibility to claim tax treaty benefits, we suggest that you seek independent tax advice.

# W-8BEN-E- Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)

**5** Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status).

<input type="checkbox"/> Nonparticipating FFI (including a limited FFI or an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner).	<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII.
<input type="checkbox"/> Participating FFI.	<input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
<input type="checkbox"/> Reporting Model 1 FFI.	<input type="checkbox"/> International organization. Complete Part XIV.
<input type="checkbox"/> Reporting Model 2 FFI.	<input type="checkbox"/> Exempt retirement plans. Complete Part XV.
<input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions.	<input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI.
<input type="checkbox"/> Sponsored FFI. Complete Part IV.	<input type="checkbox"/> Territory financial institution. Complete Part XVII.
<input type="checkbox"/> Certified deemed-compliant nonregistering local bank. Complete Part V.	<input type="checkbox"/> Nonfinancial group entity. Complete Part XVIII.
<input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI.	<input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX.
<input type="checkbox"/> Certified deemed-compliant sponsored, closely-held investment vehicle. Complete Part VII.	<input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX.
<input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII.	<input type="checkbox"/> 501(c) organization. Complete Part XXI.
<input type="checkbox"/> Certified deemed-compliant investment advisors and investment managers. Complete Part IX.	<input type="checkbox"/> Nonprofit organization. Complete Part XXII.
<input type="checkbox"/> Owner-documented FFI. Complete Part X.	<input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII.
<input type="checkbox"/> Restricted distributor. Complete Part XI.	<input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV.
	<input type="checkbox"/> Active NFFE. Complete Part XXV.
	<input type="checkbox"/> Passive NFFE. Complete Part XXVI.
	<input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII.
	<input type="checkbox"/> Direct reporting NFFE.
	<input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII.
	<input type="checkbox"/> Account that is not a financial account.

## E. PARTS IV to XXVIII

The remaining Parts of the form (Parts IV through XXVIII) include specific certifications relating to the chapter 4 status you ticked on Line 5 of Part I.

For this portion of the form, you are required to complete only the certification applicable to your chapter 4 status.

## Example

### Example:

If an entity selected 'Certified deemed-compliant nonregistering local bank' on Line 5 of Part I, the entity is required to complete Part V of the Form W-8BEN-E.

You will note that the heading of the section to be completed matches the chapter 4 status (FATCA status) selected on Line 5 of Part I, and Line 5 of Part I also contains the reference to the section to be completed i.e. in this example Part V.

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**Part V** **Certified Deemed-Compliant Nonregistering Local Bank**

**18** ☐ I certify that the FFI identified in Part I:

- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
- Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than five percent interest in such credit union or cooperative credit organization;
- Does not solicit account holders outside its country of organization;
- Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
- Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
- Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this Part V.

**W-8BEN-E- Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)**

[illegible]

**F. Part XXIX Substantial U.S. Owners of Passive NFFE (Complete only if Part XXVI completed and only if applicable.)**

Please provide the name, address, and TIN of each substantial U.S. owner of the NFFE.

Please see Form W-8BEN-E instructions for definition of substantial U.S. owner.

Part XXX Certification		
<p>Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:</p> <ul style="list-style-type: none"> <li>The entity identified on line 1 of this form is the beneficial owner of all the income to which this form relates, is using this form to certify its status for chapter 4 purposes, or is a merchant submitting this form for purposes of section 6050W,</li> <li>The entity identified on line 1 of this form is not a U.S. person,</li> <li>The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and</li> <li>For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.</li> </ul> <p>Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which the entity on line 1 is the beneficial owner or any withholding agent that can disburse or make payments of the income of which the entity on line 1 is the beneficial owner.</p> <p>I agree that I will submit a new form within 30 days if any certification on this form becomes incorrect.</p>		
<p><b>Sign Here</b> </p> <div style="border-top: 1px dashed black; height: 40px; margin-top: 10px;"></div>	<p><b>1</b></p> <div style="border-top: 1px dashed black; height: 40px; margin-top: 10px;"></div>	<p><b>2</b></p> <div style="border-top: 1px dashed black; height: 40px; margin-top: 10px;"></div>
Signature of individual authorized to sign for beneficial owner	Print Name	Date (MM-DD-YYYY)
<p><b>4</b> <input type="checkbox"/> I certify that I have the capacity to sign for the entity identified on line 1 of this form.</p>		

**G. PART XXX (Certification) (Page 8 of form)**

You must be authorised to sign on behalf of the entity on Line 1.

1. Please sign the form.
2. Please print your name on the line next to your signature.
3. Please date the form using the MM/DD/YYYY format.
4. Please tick here 'I certify that I have the capacity to sign for the entity identified on Line 1 of the form'.

Note: This form cannot be signed under a Power of Attorney (POA) unless the POA document specifically mentions that the agent/attorney is able to sign on tax matters or on tax forms (and a copy is provided, or held), or alternatively if an IRS Form 2848 is provided.

HSBC are unable to provide any Tax advice.  
If you require any advice please refer to an independent tax advisor.